

WILMERHALE

December 11, 2011

Bruce E. Coolidge

By ECF

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The Honorable Ann D. Montgomery
United States District Court
13W U.S. Courthouse
300 South Fourth Street
Minneapolis, MN 55415

Re: *S.E.C. v. Quan*, 11-cv-723 ADM/JSM (D. Minn.)

Dear Judge Montgomery:

I am writing to advise you that my clients Marlon and Florene Quan, Stewardship Investment Advisors LLC and Acorn Capital Group LLC support the SEC request that certain assets paid to SCAF LLC from the bankruptcy estate of Ralph Esmerian and his affiliated entities be frozen. Unless the Court wishes us to participate in the hearing scheduled for Monday, December 12, 2011, we do not intend to appear. If the court does wish to have us appear on behalf of our clients at the hearing, please advise us at your earliest convenience, and we will be available to participate in the conference by telephone.

Thank you.

Respectfully submitted,

Handwritten signature of Bruce E. Coolidge in cursive, followed by a forward slash and the initials 'RL'.

Bruce E. Coolidge

cc: John E. Birkenheier, Esq. (by ECF)
James S. Alexander, Esq. (by ECF)
Michael A. Rosow, Esq. (by ECF)